

EXHIBIT 23

Exhibit tag with handwritten text "218172" and "218172" and a signature.

DRESSER - AIG: COMBINED HARBISON AND STUWAKER SETTLEMENT SUGGESTION ON 04/26/2004

Claim No.	POL NO / Div	Gross to be paid	POL LIMIT	NETS
	CE355594 34-(69-72)	5,387,832	7,500,000	
	CE2692335 34-(72-75)	4,511,915	6,944,444	
182-006134	SE6073331 (72-75)	718,723	2,916,667	
	SE6073469 (64)	724,763	2,500,000	130,500
168-725696	66801963 (43)	4,629,900	5,000,000	265,000
168-728013	66812370 (43)	7,067,838	7,500,000	496,400
168-725693	66812371 (43)	693,326	2,500,000	36,700
168-730215	66823216 (43)	7,069,573	7,500,000	1,270,400
168-725697	66823217 (43)	693,326	2,500,000	34,700
168-728016	66833982 (43)	7,070,797	7,500,000	1,795,600
	66833983 (43-44)	1,386,649	5,000,000	
	66844637 (44-45)	1,386,649	5,000,000	
	41767295 (76-77)	140,441	250,000	
	GC5500201 34-(74-77)	2,347,676	5,625,000	
	GC5511459 (74-75)	806,096	2,780,556	
182-005251 (75)	CE1011901 (32)	1,289,232	2,500,000	
182-006253 (76)	CE1011901 (32)	1,289,232	2,500,000	
182-006255 (77)	CE1011901 (32)	1,289,232	2,500,000	
	1229452#1	2,544,439	2,916,667	
	1229452#2 (78-79)	2,257,958	2,916,667	
	1225321#1	2,500,000	2,500,000	
	1225321#2 (74-75)	2,309,797	2,500,000	
170-001403	1226440 (32)	1,449,524	5,000,000	
170-000612	1226084 (32)	1,449,524	5,000,000	
				1,017,100
				323,400

u/c
u/c
u/c

UKESSEK - AIG: COMBINED HARRISON AND STUDEBAKER SETTLEMENT SUGGESTION ON 04/26/2004

Claim No.	POL NO / Div	Gross to be paid	POL LIMIT	NETS
	CE355594 (34,69-72)	5,387,832	7,500,000	
	CE2692335 (34, (12-175)	4,511,915	6,944,444	
	SE6073331 (74-95)	718,723	2,916,667	
182-006134	SE6073469 (64)	724,763	2,500,000	130,500
168-725696	66801963 (43)	4,629,900	5,000,000	265,000
168-728015	66812370 (43)	7,067,838	7,500,000	496,400
168-725695	66812371 (43)	693,326	2,500,000	36,700
168-730215	66823216 (43)	7,069,573	7,500,000	1,270,400
168-725697	66823217 (43)	693,326	2,500,000	34,700
168-728016	66833982 (43)	7,070,797	7,500,000	1,795,600
	66833983 (43-44)	1,386,649	5,000,000	
	66844637 (44-45)	1,386,649	5,000,000	
	41767295 (76-77)	140,441	250,000	
	GC5500201 (34-35)	2,347,676	5,625,000	
	GC5511459 (74-75)	806,096	2,780,556	
182-005251 (75)	CE1011901 (32)	1,289,232	2,500,000	
182-006253 (76)	CE1011901 (32)	1,289,232	2,500,000	
182-006255 (77)	CE1011901 (32)	1,289,232	2,500,000	
	1229452#1	2,544,439	2,916,667	
	1229452#2	2,257,958	2,916,667	
	1225321#1	2,500,000	2,500,000	
	1225321#2	2,309,797	2,500,000	
170-001405	1226440 (32)	1,449,524	5,000,000	
170-000612	1226084 (32)	1,449,524	5,000,000	

3 Granite 007137

DRESSER - AIG: COMBINED HARBISON AND ST' BAKER SETTLEMENT SUGGESTION ON 04/26/2004

Claim No.	POL NO / Div	Gross to be paid	POL LIMIT	NETS
	CE355594 3yr. (66-72)	5,387,832	7,500,000	
	CE2692335 3yr. (72-75)	4,511,915	6,944,444	
182-006134	SE6073331 (72-75)	718,723	2,916,667	
	SE6073469 (64)	724,763	2,500,000	130,500
168-725696	66801963 (43)	4,629,900	5,000,000	265,000
168-728015	66812370 (43)	7,067,838	7,500,000	496,400
168-725695	66812371 (43)	693,326	2,500,000	36,700
168-730215	66823216 (43)	7,069,573	7,500,000	1,270,400
168-725697	66823217 (43)	693,326	2,500,000	34,700
168-728016	66833982 (43)	7,070,797	7,500,000	1,795,600
	66833983 (A3-A4)	1,386,649	5,000,000	
	66844537 (A4-A5)	1,386,649	5,000,000	
	41767295 (76-77)	140,441	250,000	
	GC5500201 3yr. (74-77)	2,347,676	5,625,000	
	GC5511459 (74-76)	806,096	2,780,556	

DRESSER - AIG: COMBINED HARBISON AND STU' BAKER SETTLEMENT SUGGESTION ON 04/26/2004

Claim No.	POL NO / Div	Gross to be paid	POL LIMIT	NETS
182-5251 / 6253 / 6255	CE1011901 (32) 3 rd	3,867,696	7,500,000	
	1229452#1	2,544,439	2,916,667	
	1229452#2	2,257,958	2,916,667	
	1225321#1	2,500,000	2,500,000	
	1225321#2	2,309,797	2,500,000	
170-001405	1226440 (32)	1,449,524	5,000,000	
170-000612	1226084 (32)	1,449,524	5,000,000	
030-911077				
030-128208	5513423	5,000,000	\$5,000,000	1,850,000
030-128204	5514046	6,283,517	\$10,000,000	1,420,300
030-128192	5520193	6,347,205	\$10,000,000	972,100
	5524513	6,449,959	\$10,000,000	3,289,500
030-901073	GC 403143	7,500,000	\$7,500,000	3,262,500
030-129238	GC 403438 / K25820	2,683,525	\$3,000,000	312,500
030-129241	GC 403438 / K25820	2,683,525	\$3,000,000	312,500
030-129242	GC 403438 / K25820	2,683,526	\$3,000,000	562,800
030-128254	GC 5505740	9,276,570	\$10,000,000	374,300
030-128206	IS 5513981	3,379,989	\$5,000,000	803,500
030-127726	5502513 / UNK(RLJ2001)	9,793,424	\$10,000,000	2,358,200
170-008373				
170-008372	1226649	4,882,405	\$5,000,000	1,650,000
169-045275	1226717	5,000,000	\$5,000,000	2,790,000
170-023382	1226968	3,379,989	\$5,000,000	1,000,000
	1186872 / UNK(RLJ2000)	4,896,712	\$5,000,000	1,650,000

DRESSER - AIG: COMBINED HARBISON AND STOUT - BAKER SETTLEMENT SUGGESTION ON 04/26/2004

Claim No.	POL NO / Div	Gross to be paid	POL LIMIT	NETS
	CE355594	5,387,832	7,500,000	
	CE2692335	4,511,915	6,944,444	
	SE6073331			
182-06134	SE6073469 (64)	718,723	2,916,667	
		724,763	2,500,000	
168-725696	66801963 (43)	4,629,900	5,000,000	
168-728015	66812370 (43)	7,067,838	7,500,000	
168-725695	66812371 (43)	693,326	2,500,000	
168-730215	66823216 (43)	7,069,573	7,500,000	
168-725697	66823217 (43)	693,326	2,500,000	
168-728016	66833982 (43)	7,070,797	7,500,000	
	66833983	1,386,649	5,000,000	
	66844537	1,386,649	5,000,000	
	41767295	140,441	250,000	
	GC5500201	2,347,676	5,625,000	
	GC5511459	806,096	2,780,556	

DRESSER - AIG: COMBINED HARBISON AND STI BAKER SETTLEMENT SUGGESTION ON 04/26/2004

Claim No.	POL NO / Div	Gross to be paid	POL LIMIT	NETS
182-5251 / 62557 6255 (Encl)	CE1011901 (32)	3,867,696	7,500,000	
	1229452#1	2,544,439	2,916,667	
	1229452#2	2,257,958	2,916,667	
	1225321#1	2,500,000	2,500,000	
	1225321#2	2,309,797	2,500,000	
170-001405	1226440 (32)	1,449,524	5,000,000	
170-000612	1226084 (32)	1,449,524	5,000,000	
030-911077	5513423	5,000,000	\$5,000,000	1,850,000
030-128208	5514046	6,283,517	\$10,000,000	1,420,300
030-128204	5520193	6,347,205	\$10,000,000	972,100
030-128192	5524513	6,449,959	\$10,000,000	3,289,500
030-901073	GC 403143	7,500,000	\$7,500,000	3,262,500
030-129238	GC 403438 / K25820	2,683,525	\$3,000,000	312,500
030-129241	GC 403438 / K25820	2,683,525	\$3,000,000	312,500
030-129242	GC 403438 / K25820	2,683,526	\$3,000,000	562,800
030-128254	GC 5505740	9,276,570	\$10,000,000	374,300
030-128206	IS 5513981	3,379,989	\$5,000,000	803,500
030-127726	5502513 / UNK(RLJ2001)	9,793,424	\$10,000,000	2,358,200
170-008373	1226649	4,882,405	\$5,000,000	1,650,000
170-008372	1226717	5,000,000	\$5,000,000	2,790,000
169-045275	1226968	3,379,989	\$5,000,000	1,000,000
170-023382	1186872 / UNK(RLJ2000)	4,896,712	\$5,000,000	1,650,000

REBAKER SETTLEMENT SUGGESTION ON 04/26/2004

Claim No.	POL NO / Div	Gross to be paid	POL LIMIT	NETS
	CE355594	5,387,832	7,500,000	
	CE2692335	4,511,915	6,944,444	
182-06134 006134 ✓	SE6073331	718,723	2,916,667	
	SE6073469 (64)	724,763	2,500,000	130,500
168-725696 ✓	66801963 (43)	4,629,900	5,000,000	
168-728015 ✓	66812370 (43)	7,067,838	7,500,000	265,000
168-725695 ✓	66812371 (43)	693,326	2,500,000	496,400
168-730215 ✓	66823216 (43)	7,069,573	7,500,000	36,700
168-725697 ✓	66823217 (43)	693,326	2,500,000	1,270,400
168-728016 ✓	66833982 (43)	7,070,797	7,500,000	34,700
	66833983	1,386,649	5,000,000	1,795,600
	66844637	1,386,649	5,000,000	
	41767295	140,441	250,000	
	GC5500201	2,347,676	5,625,000	
	GC5511459	806,096	2,780,556	

- AIG: COMBINED HARBISON AND STUDEBAKER SETTLEMENT SUGGESTION ON 04/26/2004

Claim No.	POL NO	Gross to be paid	POL LIMIT	NETS
	CE1011901	3,867,696	7,500,000	
	1229452#1	2,544,439	2,916,667	
	1229452#2	2,257,958	2,916,667	
	1225321#1	2,500,000	2,500,000	
	1225321#2	2,309,797	2,500,000	
	1226440	1,449,524	5,000,000	
	1226084	1,449,524	5,000,000	
030-9111077	5513423	5,000,000	5,000,000	1,850,000
030-128208	5514046	6,283,517	10,000,000	1,420,300
030-128204	5520193	6,347,205	10,000,000	972,100
030-128192	5524513	6,449,959	10,000,000	3,289,500
030-901073	GC 403143	7,500,000	7,500,000	3,262,500
030-129238 / 241 / 242	GC 403438 / K25820	8,050,576	9,000,000	
030-128254	GC 5505740	9,276,570	10,000,000	374,300
030-128206	IS 5513981	3,379,989	5,000,000	803,500
	UNK(RLJ2001)	9,793,424	10,000,000	
170-8373	1226649	4,882,405	5,000,000	1,650,000
170-8372	1226717	5,000,000	5,000,000	2,740,000
	1226968	3,379,989	5,000,000	
	UNK(RLJ2000)	4,896,712	5,000,000	

Hand

112

DRESSER - AIG: COMBINED HARBISON AND STUBBS BAKER SETTLEMENT SUGGESTION ON 04/26/2004

Claim No.	POL NO / Div	Gross to be paid	POL LIMIT	NETS
182-5251 / 6253 / 6255	CE1011901 (32)	3,867,696	7,500,000	
	1229452#1	2,544,439	2,916,667	
	1229452#2	2,257,958	2,916,667	
	1225321#1	2,500,000	2,500,000	
	1225321#2	2,309,797	2,500,000	
170-001405	1226440 (32)	1,449,524	5,000,000	
170-000612	1226084 (32)	1,449,524	5,000,000	
030-911077				
030-128208	5513423	5,000,000	\$5,000,000	
030-128204	5514046	6,283,517	\$10,000,000	
030-128192	5520193	6,347,205	\$10,000,000	
030-901073	5524513	6,449,959	\$10,000,000	
	GC 403143	7,500,000	\$7,500,000	
030-128254	GC 403143	2,683,500	\$10,000,000	312,500
030-128206	IS 5513981	9,276,570	\$10,000,000	312,500
030-127726	5502513 JUNK(R142001)	3,379,989	\$5,000,000	562,800
		9,793,424	\$10,000,000	2,358,200
170-008373				
170-008372	1226649	4,882,405	\$5,000,000	
169-045575	1226717	5,000,000	\$5,000,000	
170-023382	1226981	3,379,989	\$5,000,000	1,000,000
	1186872 JUNK(R142000)	4,896,712	\$5,000,000	1,650,000

Addition

Addition

1/c

DRESSER - AIG: COMBINED HARBISON AND STUBBS BAKER SETTLEMENT SUGGESTION ON 04/26/2004

Claim No.	POL NO / Div	Gross to be paid	POL LIMIT	NETS
	CE355594	5,387,832	7,500,000	
	CE2692335	4,511,915	6,944,444	
182-06134	SE6073331	718,723	2,916,667	
	SE6073469 (64)	724,763	2,500,000	
168-725696	66801963 (43)	4,629,900	5,000,000	
168-728015	66812370 (43)	7,067,838,	7,500,000	
168-725695	66812371 (43)	693,326	2,500,000	
168-730215	66823216 (43)	7,069,573	7,500,000	
168-725697	66823217 (43)	693,326	2,500,000	
168-728016	66833982 (43)	7,070,797	7,500,000	
	66833983	1,386,649	5,000,000	
	66844637	1,386,649	5,000,000	
	41767295	140,441	250,000	
	GC5500201	2,347,676	5,625,000	
	GC5511459	806,096	2,780,556	

DRESSER - AIG: COMBINED HARBISON AND STUBBS BAKER SETTLEMENT SUGGESTION ON 04/26/2004

Claim No.	POL NO / Div	Gross to be paid	POL LIMIT	NETS
182-5251 / 6253 / 6255	CE1011901 (32)	3,867,696	7,500,000	
	1229452#1	2,544,439	2,916,667	
	1229452#2	2,257,958	2,916,667	
	1225321#1	2,500,000	2,500,000	
	1225321#2	2,309,797	2,500,000	
170-001405	1226440 (32)	1,449,524	5,000,000	
170-000612	1226084 (32)	1,449,524	5,000,000	
030-911071	5513423	5,000,000	\$5,000,000	
030-128208	5514046	6,283,517	\$10,000,000	
030-128204	5520193	6,347,205	\$10,000,000	
030-128192	5524513	6,449,959	\$10,000,000	
030-901073	GC 403143	7,500,000	\$7,500,000	
030-129238 / 241 / 242	GC 403438 / K25820	8,050,576	\$9,000,000	
030-128254	GC 5505740	9,276,570	\$10,000,000	
030-128206	IS 5513981	3,379,989	\$5,000,000	
030-127726	UNK(RLJ2001) 5524513	9,793,424	\$10,000,000	
170-8373	1226649	4,882,405	\$5,000,000	
170-8372	1226717	5,000,000	\$5,000,000	
169-45275	1226968	3,379,989	\$5,000,000	
170-23302	UNK(RLJ2000) 1186472	4,896,712	\$5,000,000	

Hold

Hold

DRESSER - AIG: COMBINED HARBISON AND STUDEBAKER SETTLEMENT SUGGESTION ON 04/26/2004

Claim No.	POL NO	Gross to be paid	POL LIMIT	NETS
	CE355594	5,387,832	7,500,000	
	CE2692335	4,511,915	6,944,444	
	SE6073331	718,723	2,916,667	
102-6134	SE6073469 (64)	724,763	2,500,000	
102-39462 / 1221A	66801963 (43)	4,629,900	5,000,000	
102-11423	66812370 (43)	7,067,838	7,500,000	
102-11422 / 12220	66812371 (42)	693,326	2,500,000	
102-11425 / 12221	66823216 (42)	7,069,573	7,500,000	
102-11424 / 12223	66823217 (42)	693,326	2,500,000	
102-11426 / 12224	66833982 (42)	7,070,797	7,500,000	
	66833983	1,386,649	5,000,000	
	66844637	1,386,649	5,000,000	
	41767295	140,441	250,000	
	GC5500201	2,347,676	5,625,000	
	GC5511459	806,096	2,780,556	

16A-725696
 16A-720015
 16A-725695
 16A-730215
 16A-725697
 16A-720016

DRESSER - AIG: COMBINED HARRISON AND STIMPSON-BAKER SETTLEMENT SUGGESTION ON 04/26/2004

Claim No.	POL NO	Gross to be paid	POL LIMIT	NETS
152-6251 / 6257 / 6258	CE1011901 (2)	3,867,696	7,500,000	
	1229452#1	2,544,439	2,916,667	
	1229452#2	2,257,958	2,916,667	
	1225321#1	2,500,000	2,500,000	
	1225321#2	2,309,797	2,500,000	
170-4141 / 1405	1226440 (2)	1,449,524	5,000,000	
170-60612	1226084 (2)	1,449,524	5,000,000	
030-911077	5513423	5,000,000	\$5,000,000	
030-128208	5514046	6,283,517	\$10,000,000	
030-128204	5520193	6,347,205	\$10,000,000	
030-128192	5524513	6,449,959	\$10,000,000	
030-901073	GC 403143	7,500,000	\$7,500,000	
030-129238 / 241 / 242	GC 403438 / K25820	8,050,576	\$9,000,000	
030-128254	GC 5505740	9,276,570	\$10,000,000	
030-128206	IS 5513981	3,379,989	\$5,000,000	
	UNK(RLJ2001)	9,793,424	\$10,000,000	
170-8373	1226649	4,882,405	\$5,000,000	
170-8372	1226717	5,000,000	\$5,000,000	
	1226968	3,379,989	\$5,000,000	
	UNK(RLJ2000)	4,896,712	\$5,000,000	